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THE GOVERNMENT OF ALAMEDA COUNTY, CALIFORNIA

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The form of government under which Alameda county is laboring is antiquated, inefficient and inexcusable. There is no coordination between either county officials or city officials, with the result that there is an unending and unwarranted duplication of work. Yet compared with other counties its government will probably be found to be as efficient as any strictly county government in the state.

The county comprises an area of approximately 843 square miles, contains a population of 265,000 people, and embraces the following incorporated cities and towns:

<i>Cities and Towns.</i>	<i>Population.</i>
Oakland.....	156,674
Berkeley.....	40,434
Alameda.....	23,383
Haywards.....	2,746
Piedmont.....	1,719
Pleasanton.....	1,254
Emeryville.....	2,613
San Leandro.....	3,471
Livermore.....	2,030
Albany.....	808
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	235,132

Its location upon San Francisco Bay makes it an important shipping point, and the climatic and soil conditions of the county are such that it will support a very much greater population than it has at present. It is ranked as third in the counties of California, being exceeded in population only by San Francisco city and county, and Los Angeles county. It is destined to have an exceedingly rapid growth, both in the cities and in the country, with a resultant rapid increase in the amount of money required to be raised by taxation.

For the fiscal year 1911-12 the amount of money collected by the county and the cities, including bonds sold, was as follows:

Alameda County (1910-11).....	\$4,000,500
Oakland.....	4,386,907
Berkeley.....	692,046
Alameda (1910-11).....	538,073
Haywards.....	24,924
Piedmont.....	63,590
Pleasanton.....	14,697
Emeryville.....	30,097
San Leandro.....	32,092
Albany.....	20,960
Livermore.....	38,500
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	\$9,842,386

The per capita expenditures for the same period were, for

Alameda County.....	\$16.25
Oakland.....	28.90
Berkeley.....	17.15
Alameda.....	23.10
Haywards.....	9.07
Piedmont.....	37.00
Pleasanton.....	11.68
Emeryville.....	11.55
San Leandro.....	9.27
Albany.....	25.90
Livermore.....	19.27

The problem of securing efficiency in county government is essentially one of simplifying routine, eliminating duplication, and of so standardizing and coordinating accounts that a consolidated balance sheet of the county can be obtained.

Aside from San Francisco city and county there is no consolidated city and county government in any county in the state. In years past, efforts have been made to create a city and county government for the cities of Oakland, Berkeley, Alameda, Piedmont, Emeryville and Albany. Because this proposal first contemplated the division of the county, and the consolidation of the cities in the western end thereof, it has been antagonized vigorously by the citizens of the eastern end of the county, as well as by those of Alameda and Berkeley, who have been unwilling to consolidate with Oakland, believing that the latter would become the dominant

factor, and that the identity of Alameda and Berkeley would disappear. Therefore, in addition, to the efficiency and economy features, it is also necessary, in order to secure public approval and cooperation from all parts of the county, to devise some method that will give to the cities, and to the county a certain measure of consolidated government, without in any way destroying the identity of the individual communities, while at the same time making it possible for the county to perform, by centralization, at a single operation, a great deal of work that is now done by duplicate operations, in a manner far from satisfactory. This plan, among other things, will ultimately require:

1. A county charter provision allowing the county to assume certain functions on behalf of the cities.

2. Permission for the cities, either optional or mandatory, to delegate to the county the performance of certain work for the cities.

It was found by the Tax Association, in the very beginning of its work, that the form of accounting in Alameda county, and in the city of Oakland, was inadequate, unscientific and antiquated. Modern standards of municipal accounting are entirely lacking, unit costs and consolidated balance sheets unknown. This condition has largely come about because of the fact that the heads of all of the departments in the county, consisting of sheriff, surveyor, coroner, district attorney, tax collector, public administrator, county clerk, treasurer, assessor, recorder and superintendent of schools, are elective, and are responsible solely to the people for the administration of their offices. The board of supervisors, which in theory is the governing body, is so hampered by state laws that it has little practical control over the various departments. I may cite the instance of the recommendation made by the Tax Association that the making of the daily transcript of records in the recorder's office be taken over by the board of supervisors, and the county make the transcript instead of the private citizen. This would have saved possibly \$150 per month. But this simple salient change could be brought about only by the introduction of an amendment to one of the laws of the state providing that the recorder should exercise this control.

Because of the fact that the heads of these various departments are responsible solely to the people, there has grown up a series of

widely different and unrelated systems for the conduct of business in the county offices. Each department has had its own system of accounting, independent of any other. There has been no consolidated balance sheet in either the cities or the county, with the result that neither know to-day accurately what they own or what their actual assets and liabilities are. It has been shown by the investigations and reports of the Tax Association of Alameda County that it would be necessary to handle every warrant issued and canceled during the year to obtain a complete and exact statement of the affairs of the county. In other words, it would involve an entire reconstruction of the accounts for that period. It has been shown in the bulletins of the same organization that the county recorder's office could be run at an annual saving of \$26,984, or 38 per cent; that the County Emergency Hospital could be run at an annual saving of \$10,473, or 61 per cent; that indigents' supplies could be purchased at a saving of \$5,600, or 19 per cent, and that registration could be conducted at a saving of \$35,000 each two years. These are only a few of the county offices, and represent a very small part of the county expenditures, yet the above figures show that a total annual saving of over \$60,000 could be made by changes in the method of administration.

Practically similar conditions exist in the various incorporated cities and towns of the county, so that, regardless of any elimination of duplication of work, there is possible a very large saving in public expenditures.

The county is operating in a general way practically under the same regulations and rules that governed it thirty years ago, or more. The population has greatly increased, conditions have materially altered, but the method of conducting county business remains as it was when Oakland was a village. Obviously the system is unfitted to solve the problems confronting a community of 265,000, a community that is growing probably as rapidly as any part of the State of California. Its population during the census years, commencing with 1870, has been as follows:

POPULATION OF ALAMEDA COUNTY

1870.....	24,237
1880.....	62,976
1890.....	93,864
1900.....	130,197
1910.....	246,131

Under date of August 14, 1911, Lester Herrick & Herrick presented a report to the Tax Association on the accounting system of Alameda county, from which I quote as follows:

At the present time there is no coordinating system of accounts which will exhibit either the financial position of the county or its relative operations in such form that consideration with respect to the matter of an economic expenditure of moneys can be successfully had.

The auditor's office is naturally assumed to perform the functions indicated by its title and to be a central accounting office, but, in fact, although maintaining certain important control over transactions, its records present practically no further information than is shown by the treasurer's accounts of cash receipts and disbursements.

An annual report is prepared which exhibits the cash transactions for the year in great detail, but without any information of costs or results. It must be understood in this connection that under the present methods, it is not practicable to prepare a financial report of the character provided for by the standardized method.

DEFECTS IN PRESENT METHODS

The defects in the present methods, when considered in the light of a modern standardized accounting system, are many, and we now only refer to those most important, as follows:

First.—The fact that the control of the auditor's office over the collection of revenue is not complete.

Second.—The fact that the auditor's office has no information concerning expenditures until after the liability is ready for payment, and the practical limitation of its approval to the consideration of the legality of the demand.

Third.—The fact that the auditor's office maintains no records which will exhibit the approved classification of expenditures.

Fourth.—The omission of any substantial record of accruing or uncollected revenues.

Fifth.—The omission of any accounting to enforce the accountability for the property of the county in the custody of its various officers. This relates not only to equipment, but to expendable and convertible supplies.

Sixth.—The fact that no records are maintained to exhibit the assets and liabilities and the relative incomes and expenditures.

Seventh.—The absence of any standard form of reports which will exhibit the revenues and the expenditures (as against receipts and disbursements), arranged in accordance with the functional activities of the county, and prepared in such a manner that the relative costs may be exhibited and, resultingly, the relative efficiency of the administration determined.

The accounts of the city of Oakland were also examined by Mr. Herrick, and from his report thereon I quote as follows:

Generally speaking, the city is entirely without provision for the preparation of reports of a form which would be continuously necessary to the progress

of a mercantile or public service enterprise, or of a character which is now recognized as being essential to the most efficient and economical administration.

First.—There does not exist a complete or comprehensive accounting organization with relation to the municipality as a unit.

Second.—The general efficiency of the prevailing accounting methods of the various departments is only nominal. This conclusion is reached by a consideration of all departments, the accounts of some of which are well arranged, but even in those cases they are subject to improvement, and the deficiencies existing in many departments reduce the average efficiency. Additionally, any efficiency which might exist in the department accounts as now arranged would be substantially nullified by the lack of a central accounting office which would control the accounts of all departments, and which would collate all results and reports.

Third.—The only general financial report of record is the annual report of the auditor's office, and while this is in many respects commendable as a statement of receipts and disbursements, it cannot be stated as a satisfactory financial report, upon the basis of proper requirements. No regular reports of any administrative significance are provided for by the prevailing methods. . . .

Fourth.—By reason of the absence of regular reports and documents, and of the means by which such could be prepared, we find that the accounts are of no substantial assistance to general executive control, with relation to economy and efficiency. We do not mean to infer that we have found a want of desire for economy and efficiency, but on the other hand believe that the departments are diligent in that direction, and in one department in particular a reorganization has just been perfected which will unquestionably result in a substantial increase in efficiency. Many of the departments and the general executives of the city as a whole are not provided with adequate means by which they can properly judge of the relative degree of economy and efficiency attained. . . .

Fifth.—We find that it will be necessary, provided a modern satisfactory accounting organization is desired, which would be directed toward the preparation of complete reports of administrative value, to create a comprehensive accounting procedure which will cover all operations and financial transactions with which the municipality is concerned. The present methods are so lacking in the proper requirements of modern methods that it would be uneconomical to attempt to effect any improvement by merely modifying or enlarging upon the present methods. . . .

In general conclusion, we are of the opinion that the accounts of the city of Oakland are not adequate or sufficient to record all transactions in a proper manner, or to result in the exhibition of information or reports of a character to properly assist in the general advancement of economy and efficiency.

The entire system of assessing is unspeakably bad. It represents no scientific or continuous policy, and can be vastly improved. The work of the Alameda County Civic Association in the correcting of assessments has been an extremely important development and an entering wedge for better assessments, but there yet remains

much to be done. The city of Oakland and the county of Alameda have both promised to publish maps based upon the Somers system of valuations, and the New York system of valuing improvements is under consideration. It is believed, however, that all of this assessing should be done from one office, and that under such a plan it could undoubtedly be accomplished much more efficiently and intelligently.

The general form of government in Alameda county at the present time is as follows: A board of supervisors is elected by districts, there being five members. The following heads of departments are also elected: County clerk, sheriff, tax collector, treasurer, recorder, auditor, district attorney, assessor, superintendent of schools, coroner, public administrator, surveyor and six superior judges. It will be noted that, under this system, there are practically no heads of departments appointed, and each department is independent of any serious control, being responsible only to the people. The cities in the county have different forms of government, Oakland and Berkeley being under the commission form, while Alameda operates under the provisions of the state law covering cities of the fifth class. The remaining incorporated cities and towns operate under the laws relating to cities of the sixth class. The various cities are equipped with their own assessors, auditors, treasurers, tax collectors, etc., etc.

Having a knowledge of these conditions, the Tax Association began the consideration of plans for a more efficient type of county government. Under the so-called County Home Rule Act, being section 4, article xi, of the constitution of the State of California, counties have the right to prepare for themselves a county charter. This charter must be presented by a board of freeholders, voted upon by the citizens of the county, and thereafter referred to the legislature for approval. Upon such approval the document becomes the governing law of the county. A careful study of this section by the legal committee of the Tax Association developed the belief that it was not adequate to meet the conditions as existing, and an amendment to it was prepared, permitting cities to delegate certain functions to the county, and, if desired, permitting the county to delegate certain functions to the cities.

Because of the uncertainty as to the final recommendations that will be presented, it is extremely difficult at the present time

to anticipate the deficiencies of the County Charter Act, and to so amend it at this session of the legislature as to make it possible for the Tax Association to work under it. The theory under which this investigation is being made is that it is not possible for a board of freeholders, within the period of one hundred and twenty days allotted by law, to prepare and present a charter that will be an adequate, efficient and scientific diagnosis of the situation, and embody a suitable remedy. It is believed that the investigation as outlined is the first investigation of the kind ever made in the United States, preliminary to the preparation of a charter. That such investigation is desirable, and absolutely necessary for ultimate efficiency, scarcely needs mention. The city of Oakland has found that it is not a simple matter to properly frame a charter, and no less an authority than its mayor confirms this statement in a recent severe commentary upon the document before the Board of Commissioners. His remarks grew out of the necessity for advertising an ordinance at a cost of \$25, to make possible the appointment of a \$65 clerk for a period of one month. The mayor at that time spoke as follows, after a lively discussion among the commissioners regarding the situation which confronted them: "Much as we might all like to go on a strike, we will have to go ahead with this business and do the best we can with the charter we have. It was compiled by a bunch of men who did not know what they were trying to do, and who compiled it with a paste pot and a pair of scissors."

Among a large number of suggestions submitted to the Tax Association for consideration, those presented by Mr. H. S. Gilbertson, assistant secretary of the National Short Ballot Organization of New York, seemed to offer the most feasible basis for the commencement of the campaign. For the purpose of education, and to attract the interest of the community, the Tax Association has published Mr. Gilbertson's suggestions in pamphlet form, under the designation: "Bulletin No. 7, being Suggestions for Consideration in Preparing a Charter for Alameda County." The aim of the Tax Association is set forth in the introductory remarks in this bulletin, in the following language:

For some time the Tax Association of Alameda county has had under investigation various ideas for increasing the efficiency of the city and county government.

The proposal long discussed of separating Alameda county and consolidating the cities in the western part of the county into a city and county government, has many objectionable features, and it has been the effort of the Tax Association to discover some plan whereby it would be unnecessary to divide the county. It is recognized that the rural population should not be asked to bear the burden of city taxation, and the effort of the Tax Association has been directed toward devising a plan that would:

- (a) Consolidate, as far as possible, city and county offices.
- (b) Leave undisturbed the identity of the various cities, so that they might, in purely local affairs, govern themselves.
- (c) Give to the rural communities a more efficient form of county government without placing the burden of increased taxation upon them.

The plan, if it is to be a success, must achieve several results, among them

- (1) Greater efficiency, with consequent economy.
- (2) Elimination of all duplication of effort.
- (3) A more compact and centralized responsibility in distinction to the utter lack of system and division of authority now existing.

For the purpose of preliminary discussion the Tax Association presents from among a number of documents in its files an argument prepared by Mr. H. S. Gilbertson, of the National Short Ballot Organization of New York. Mr. Gilbertson was for a long period a resident of Oakland, and is therefore familiar with local conditions. This argument is believed to be, broadly speaking, applicable to local conditions.

It will be noted that there is a suggestion of county division contained therein, but with this the Tax Association does not fully agree, believing that it is possible to work out a consolidated government along lines indicated that will provide for the entire county without the necessity of any division.

In order to carry out this work intelligently, a body of trained experts must be secured to investigate carefully existing conditions in the various cities, and prepare a county charter for Alameda county that will thoroughly cover the situation.

The method of procedure will be the organization of a local staff of thoroughly competent investigators who will prepare reports which will be used as a guide in formulating the proposed county charter. In addition to the local staff, experts from other cities will be called into consultation. . . .

We would not place the building of a great ship in the hands of a farmer, nor would we expect a sailor to construct one of our modern hydro-electric plants, and if we were seeking an executive head for a great railway, we would not choose a teamster or a watchmaker. Yet we make equally as grotesque appointments in electing our public office holders.

Fitness due to temperament, education, and experience is lost sight of, and we elect men year after year who are utterly incompetent to fill any public office. This must be changed, and we must fill our public offices with men technically trained, who will advance under civil service and the merit system.

In order to secure these men, and in order that they may have an incentive to properly prepare themselves for the work, it is absolutely necessary that

the positions they fill will afford the same certainty of continuous employment and advancement, as is guaranteed to men of equal ability who enter the service of the large corporations. In short the public service must be freed of all political taint, and must be made equally as attractive as private service.

The preparation of a charter to be offered to the citizens of Alameda county will avowedly have as its basic principle the application of these standards.

It must be a document that will demand the same efficient service, clearly defined responsibility, unit costs, and accurate cost sheets that now characterize the best managed private concerns.

The proposal being put forward by the Tax Association of Alameda County at the present time, through its charter committee, is simply a request to the citizens of the county to subscribe, in sums of one dollar, to a fund of fifty thousand dollars, to be used for the purpose of making a complete and expert examination of all of the various departments in the cities and in the county, and from the information thus secured to prepare a county charter that will, as far as possible, eliminate the duplication of effort and create standardized methods of doing business. A campaign is about to be undertaken, with the assistance of practically all of the civic organizations in the county, including improvement clubs, chambers of commerce, merchants' associations, etc., for the raising of this sum of money. Subscriptions have been purposely limited to one dollar, in the hope that the interest of the entire community will be aroused. The recommendations that will be made will in all probability be revolutionary, and if they are to be accepted the people of the county must be educated beforehand to what they really mean. It is believed that an educational campaign of this character is an absolutely necessary part of this movement, because of the many radical changes that will in all probability be suggested.

That the plan set forth in Bulletin No. 7 contains many advantageous features there can be no question. It is unique in that it advocates the selection of a county manager, who shall be a man particularly fitted for the office, commanding a salary possibly as high as \$15,000 per year, and having under his jurisdiction the heads of the various governmental departments.

It is contemplated that the various communities shall elect their own local governing bodies, just as they do at present, and that from these local bodies there shall go to the central governing board delegates who will act as a county board. This board would appoint the county manager and a board of civil service

commissioners. It is contemplated that the board of civil service commissioners shall have an efficiency division, identical in operation with that of the Civil Service Commission of the City of Chicago. The only officials that will be elected by the county as a whole will be the superior judges and the district attorney. The superior judges would have under them, and subject to their appointment, the public administrator, clerk of the courts, and the sheriff. The district attorney would have a commissioner of accounts, appointed by him and reporting to him.

This plan admits at once of the short ballot for county officials. Under it there would, at no time, be over three names on the county ticket, *i. e.*, the district attorney and two of the six superior judges. The advantages accruing from such a ballot are too obvious to need explanation. The ballots for the various cities would become short ballots, because of the fact that practically the only officials to be elected would be a board of commissioners or trustees. All other officials would come under the appointive class.

To accomplish all of this will require the amending of the constitution of the State of California, the amending of the charters of the various cities and towns, and the adoption of a charter by the county of Alameda. Exactly what will be the scope of the proposed charter cannot be foretold at the present time. It may differ materially from the plan herein outlined, or it may follow it closely. In any event it means an investigation extending over a period of six months, thereafter a considerable period of time in which to write the charter, and this will be followed by the calling of a board of freeholders to present the charter to Alameda county. At that time the charter committee of the Tax Association will have a ticket in the field, pledged to present their particular document if elected. Following the adoption of the charter by the people it must go to the state legislature for ratification, and upon being ratified it becomes the charter of the county. It is estimated that it will require a minimum of two years to accomplish all of this, so that the best that can be hoped for is that a new charter for the county of Alameda will be approved by the legislature that meets in 1915.